

**Amendments to the Specification:**

Please amend the paragraph beginning on page 8, line 17 as follows.

The sag resistant coatings may be applied to the acoustical panels at a rate of at least 10 g/sqft wet (@50% solids) to provide for good sag performance under high humidity conditions. In an embodiment the coating is applied to the backside of the acoustical panel. Typical application rates include from about 17 - 20 g/sqft, with some applications as high as about 200 g/sqft. The coating can be applied by roll coating, spraying, curtain, extrusion, knife coating and other known methods. The coating can be thermally cured. For example the coating may be cured at temperatures ranging from about ~~350°F~~ 450°F to about 650°F and for a duration as short as 3 minutes. Generally, the coating surface temperature reaching about 380°F is indicative of a full cure.